



THE CITY OF FAIRMONT, WV

BUSINESS AND OCCUPATION TAX RETURN

FORM OF BUSINESS (CHECK ONE)

INDIVIDUAL	
CORPORATION	
PARTNERSHIP	
ASSOCIATION	
TRUST	
JOINT VENTURE	

CHANGE NAME AND ADDRESS IF NOT CORRECT

THE FIRST LINE OF THIS SECTION IS YOUR ACCOUNT NO.
PLEASE REFERENCE ACCOUNT NO. ON ALL CORRESPONDENCE

Your account no. _____ Period Ending _____ Due Date _____

Fed. I.D. # _____
Or Soc. Sec. # _____

If incorporated under the laws of _____
Date _____

If a foreign Corp. when admitted to
do business in West Virginia _____

ALL QUESTIONS MUST BE ANSWERED

- (1) For year ended _____ or from _____ to _____
- (2) State EXACT date business began _____
- (3) If fiscal year is used, when does year end? _____
- (4) During period covered by this return did you: Quit Business ☐ Yes ☐ No
Exact Date _____ (b) Sell or otherwise dispose of your
business? ☐ Yes ☐ No Exact date _____ (c) if
business was sold, give name and address of new owner _____

(5) Where are your records kept? (st. address & city) _____

(6) Nature of Business _____

If a partnership, or Association, give names of all members.

COMPUTATION OF TAX

CLASS CODE	BUSINESS CLASSIFICATION COLUMN (1)	GROSS AMOUNT COLUMN (2)	EXEMPTIONS SEE SCHEDULE (B) COLUMN (3)	TAXABLE INCOME COLUMN (4)	RATE PER \$100.00 COL. (5)	TAX COLUMN (6)
1	Value of Production of Natural Resources				1.00	
2	Manufacturing				0.22	
3	Retailers				0.39	
4	Wholesalers				0.15	
5	Electric Power Companies (sales & demand charges domestic purposes & commercial lighting)				4.00	
6	Nature Gas Companies				3.00	
7	Electric power Cos. (sales & demand)				3.00	
8	All other Public Utilities				1.00	
9	Contracting				2.00	
10	Banking & other Financial Inst.				1.00	
11	Amusement				0.44	
12	Service and All Other Business				0.70	
13	Rents and Royalties				1.00	

SCHEDULE B

LINE CODE	EXEMPTIONS	DESCRIPTION
1		GROSS TAX
2		LESS JOB-RELATED TAX CREDIT
3		NET AMOUNT OF TAX (line 1 less line 2)
4		ADD ANY PREVIOUS BALANCE FROM PRIOR QUARTERS
5		ADD PENALTY: 5% for first month delinquency, 1% for each additional month or fraction thereof. Total not to exceed 25%
6		ADD NONWAIVABLE INTEREST: The tax, if not paid when due, shall bear interest at the rate of eight percent per annum from the date the return is due.
7		TOTAL TAX, PENALTY AND INTEREST DUE (add line 4, line 5 and line 6)

THIS RETURN WITH PAYMENT TO COVER TAX DUE MUST BE RECEIVED WITHIN ONE MONTH FROM END OF PERIOD COVERED

SIGNATURE REQUIRED

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE.

DATE _____ SIGNATURE OF TAXPAYER OR PREPARER _____ TITLE _____